

EXHIBIT A



26th October 2007

The Managing Director,
Conti-Agro Nigeria Limited
10/6, Industrial Crescent,
Behind PZ 9, Thermacool,
Ilupeju,
Lagos.

Dear Sir

REMITTANCE OF \$163,771.50 TO BULK MERCHANT CORPORATION SA

We write with reference to your request for the transfer of \$163,771.50 (One Hundred and Sixty-Three Thousand, Seven Hundred and Seventy-One US Dollars, Fifty Cents) to Bulk Merchant Corporation SA on 10th September 2007.

We wish to state that an entry error made by the processing officer resulted in the mistake on the TELEX stating MILAN NIGERIA LIMITED as ordering customer instead of CONTI-AGRO NIGERIA LIMITED. Specifically, this error arose from the fact that the processing officer was simultaneously dealing on another transaction which was for the account of Milan Nigeria Limited with the Bank at that moment. (Copy of TELEX attached).

Upon notification of this mistake, we immediately sent instructions via SWIFT to our correspondent bank, Deutsche Bank Trust Company Americas, New York to amend Ordering Customer to CONTI-AGRO NIGERIA LIMITED. (Copy of TELEX also attached).

We acknowledge the impact of the above error on your business operations and assure that the Bank will assist to correct the mistake and ensure payment of the fund is made to your beneficiary in accordance to your instruction through our correspondent bank, Deutsche Bank Trust Company Americas, New York.

We thank you for your usual cooperation.

Yours faithfully,
For: PLATINUMHABIB-BANK PLC

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

707 Adeola Hopewell Street, PMB 80054, Victoria Island, Lagos, Nigeria
Tel 01-4617341-50, 4617151-55; 2714080-9; Fax 01-2810200, 4617157. www.bankphb.com

Directors: Mr. Kola Abiola (Chairman) Prof. Pat Utomi (Vice Chairman) Mr. Francis Aducho (Managing Director/CEO) Mr. Ig. Okpaka (Executive) Mr. Ahmed Kufu (Executive)
Atc. Adunloye Ademilakin Mr. Gehani Malik Mr. Zakiy Mahmod Mr. Mustafa Yaradua Bala-Gon. Lawal Ja'afar Iya (Rtd) Mr. Akin Kikere-Ekwa Mr. Mike Ajuwa Prof. Fidelis Oditi, GC, SAN
Mr. Obongo Fawadiga (Representing Shell Co-operative)

Untitled

DEUTSCHE BANK TRUST COMPANY AMERICAS
NEW YORK, NY
US

103

20: Sender's Reference
EXP20078621
23B: Bank Operation Code
CRED
32A: Val Dte/Curr/Interbnk Settld Amt
Date : 11 September 2007
Currency : USD (US DOLLAR)
Amount : #163771,50#
33B: Currency/Instructed Amount
Currency : USD (US DOLLAR)
Amount : #163771,50#
50K: Ordering Customer-Name & Address
MILAN NIGERIA LTD
53A: Sender's Correspondent - BIC
PLNINGLA
PLATINUMHABIB BANK PLC
LAGOS NG
56A: Intermediary Institution - BIC
AEIBUS33
AMERICAN EXPRESS BANK, LTD.
NEW YORK, NY US
57A: Account With Institution - BIC
EGNAGR2T
EGNATIA BANK S.A.
THESSALONIKI GR
59: Beneficiary Customer-Name & Addr
/0094975421
BULK MERCHANT CORPORATION SA
70: Remittance Information
/RFB/IBAN:GR75028030100000000949754
//21, REF: MV HONG PROSPERITY
71A: Details of Charges
BEN
71F: Sender's Charges
Currency : USD (US DOLLAR)
Amount : #0,00#

Untitled

DEUTSCHE BANK TRUST COMPANY AMERICAS
NEW YORK, NY
US

MT199

20: Transaction Reference Number
070912604641

21: Related Reference
EXP20078621

79: Narrative
ATTN:MONEY TRANSFER INVESTIGATION.

WE REFER TO OUR PAYMENT ORDER 103 WITH REFERENCE
EXP20078621 FOR USD163,771.50 VALUE 11/09/2007 IFO
BULK MERCHANT CORPORATION SA; YOUR DEBIT TO OUR
ACCOUNT 04435183 REFD S2752510CP091107 DATED
11/09/2007 AND YOUR SUBSEQUENT MT199 REFERENCED
ABOVE.

KINDLY LET US KNOW IF THE AMENDMENT HAS BEEN
EFFECTED AND BENEFICIARY CREDITED. BELOW IS THE
COPY OF THE AMENDMENT SENT EFFECTIVE 17/09/2007.

KINDLY AMEND TAG 50K TO READ:
CONTI-AGRO NIGERIA LIMITED
ACCOUNT NUMBER:107102000300 WITH PLATINUM HABIB
BANK PLC.

ALSO AMEND TAG 70 TO READ:
PURPOSE:PAYMENT OF FREIGHT FOR MV HONG PROPERITY
ALL OTHER TERMS REMAIN SAME

PLEASE TREAT AS URGENT, AS ERROR IS FROM THE BANK
THANKS FOR YOUR CO-OPERATION.

REGARDS,...HENRY/NNENNA-TREASURY OPERATIONS
Original (Completed)

Created at "_MP_creation" on 18/09/07 at 16:16:48
By HOHUEGBE : Created at rp [_MP_creation] and assigned to unit [None]
By HOHUEGBE : Routed from rp [_MP_creation] to rp [_MP_verification]; On Processing
by Function mpc with result Success;(Rule:USER,200)
By NNENNA2 : Routed from rp [_MP_verification] to rp [_MP_authorisation]; On
Processing by Function mpa with result Success;(Rule:DEFAULT_RULE,0)
By IFETAYO2 : Routed from rp [_MP_authorisation] to rp [_SI_to_SWIFT]; On
Processing by Function mpa with result Success;(Rule:USER,100)
Sent to SWIFT "PLNINGLAAXXF" on 18/09/07 at 16:20:32
Session Nr 2056 Sequence Nr 043663 Result: SWIFT ACK
ACK text: [{1:F21PLNINGLAAXX2056043663}{4:{177:0709181555}{451:0}}]
By SYSTEM : Completed in rp [_SI_to_SWIFT]; On Processing by Function _SI_to_SWIFT
with result Success;(Rule:USER,20)

*Notification - 1 (Completed)
By SYSTEM : Created at rp [LocalSwiftAcks] and assigned to unit [None]
Sent to APPLI "LocalSwiftAcks" on 18/09/07 at 16:20:44
Session Nr 2176 Sequence Nr 000001 Result: APPLI Ack
By SYSTEM : Completed in rp [LocalSwiftAcks]; On Processing by Function AI_to_APPLI
with result Success;(Rule:USER,100)

CONTI-AGRO NIGERIA LIMITED

Industrial Crescent, Ilupeju Industrial Estate, Ilupeju, Lagos, Nigeria
Tel: + 234 1 4939561 / 62, Fax: +234 1 4939563

September 10th, 2007

The Managing Director
Platinum Habib Bank Plc.
707, Adeola Hopewell Street,
Victoria Island,
Lagos.

Attn: Messrs Julius Oketako / Kunle Olabitan

Dear Sirs,

Re: FUNDS TRANSFER

Please transfer the funds to the beneficiary as per the details below:

Amount: USD 163,821.50
Egnatia Bank
Account No: 0094975421
Swift Code: EGNAGR2T (Egnatia Bank)
116, Kolokotroni Street & 11 merarohias Street, 185 33
Piraeus - Greece
In Favor of: Bulk Merchant Corporation SA
Iban No: GR 7502803010000000094975421
Ref: MV Hong Prosperity
Corresponding Bank: American Express Bank Ltd
Swift: AEIBUS33

Thanking you.

Yours Faithfully


Authorized Signatory
Conti Agro Nigeria Limited

REC-0011 P 2:00